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Proposed Attorneys for Chapter 11 Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
(SACRAMENTO DIVISION)**

In re:

MATTERHORN GROUP, INC.,

Debtor.

VITAFREZE FROZEN CONFECTIONS,
INC.,

Debtor.

DELUXE ICE CREAM COMPANY,

Debtor.

- ☒ Affects ALL DEBTORS
☐ Affects only MATTERHORN GROUP, INC.
☐ Affects only VITAFREZE FROZEN
CONFECTIONS, INC.
☐ Affects only DELUXE ICE CREAM COMPANY

[Proposed] Lead Case No. 10-39672 (MSM)
[Proposed] Jointly Administered with Case
Nos. 10-39664 (MSM), and 10-39670 (MSM).¹

DC No. LNB-1

Chapter 11 Cases

**DECLARATION OF ANDREW DE
CAMARA IN SUPPORT OF DEBTORS'
EMERGENCY MOTION FOR AN ORDER
(1) AUTHORIZING THE DEBTORS' USE
OF CASH COLLATERAL ON AN INTERIM
BASIS PENDING A FINAL HEARING,
(2) SCHEDULING A FINAL HEARING,
(3) AUTHORIZING THE DEBTORS'
CONTINUED USE OF CERTAIN
PORTIONS OF THE DEBTORS' CASH
MANAGEMENT SYSTEM, AND
(4) AUTHORIZING THE MAINTENANCE
OF THE DEBTORS' EXISTING BANK
ACCOUNTS FOR AN INTERIM PERIOD**

Hearing:

Date: TBD
Time: TBD
Place: Department A
Judge Michael S. McManus
Courtroom No. 28
Floor No. 7
Robert T. Matsui Courthouse
501 I Street
Sacramento, CA 95814

¹ Motion for Joint Administration pending.

DECLARATION OF ANDREW DE CAMARA

I, Andrew De Camara, hereby declare as follows:

1. I am over 18 years of age. Except where otherwise stated, I have personal knowledge of the facts set forth below and, if called to testify, I could and would testify competently thereto.

2. I am a Managing Director and Executive Vice President of Sherwood Partners, LLC ("Sherwood"). Sherwood is a premier business consulting firm with deep and extensive experience in the restructuring and turnaround of financially distressed companies. Sherwood's growth and success have been built upon its seasoned business professionals who have, over many years, gone above and beyond traditional tactics to help its clients achieve exceptional results. All of Sherwood's professionals have a vast amount of experience as financial advisors, including in the representation of companies such as the Debtors, and Sherwood has served as the financial advisor in a number of Chapter 11 bankruptcies.

3. I have 15 years experience in strategic planning and financial planning including corporate restructurings, mergers & acquisitions and financial forecasting. I have been a professional at Sherwood for 9 years. I have extensive experience finding solutions for financially distressed companies and have been involved in various Chapter 11 filings as an advisor to debtors, secured creditors and unsecured creditor committees. Prior to joining Sherwood, I worked in the licensing group at a major Hollywood studio where I was responsible for retail strategies both in the United States and internationally. I hold an M.B.A. from the University of Southern California. I also earned a Bachelor of Arts degree from Georgetown University.

4. I make this Declaration in support of the Debtors' motion for an order (1) authorizing the Debtors' use of cash collateral on an interim basis pending a final hearing, (2) scheduling a final hearing, (3) authorizing the Debtors' continued use of certain portions of the Debtors' cash management system, and (4) authorizing the maintenance of the Debtors' existing bank accounts for an interim period (the "Motion"). Unless otherwise stated, all capitalized terms

herein have the same meanings as in the Motion and the Memorandum of Points and Authorities filed in support thereof.

5. During the Month of July 2010, Nathan W. Bell ("Bell"), the Debtors' Chairman of the Board, President, and Chief Executive Officer, Jennifer K. Loving ("Loving"), the Debtors' Chief Financial Officer, and other members of the Debtors' accounting staff, provided financial data from the Debtors' books and records to me and Jason Caporrino ("Caporrino"), a colleague of mine from Sherwood, to assist us in the preparation of the Debtors' proposed operating budget (the "Budget"), which was filed as Exhibit "1" concurrently herewith. Additionally, Caporrino, who holds an M.B.A. from Harvard Business School and a B.S. in Economics from Pennsylvania State University, made a visit to the Debtors' administrative offices in Las Vegas, Nevada to personally review portions of the Debtors' Books and Records to assist Sherwood in the preparation of the Budget.

6. Over the past few weeks, Bell, Loving, Caporrino and I have expended considerable effort reviewing the Debtors' Books and Records containing the data necessary to prepare the Budget, discussing various variables and assumptions that would have to be considered in preparing the Budget, and in actually preparing the Budget. I believe that the Budget represents a reasonable and accurate projection of Debtors' income, expenses, and asset fluctuations over the term of the Budget.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 26th day of July 2010, at Los Angeles, California.

/s/ Andrew De Camara
ANDREW DE CAMARA